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*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
	:	
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF LIQUIDATING TRUST'S FORTY-SEVENTH OMNIBUS OBJECTION
TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS,
FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR
DISALLOWANCE OF CERTAIN INVALID CLAIMS
(MULTIPLE HR PROGRAMS CLAIMED)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust" and/or "Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the "Debtors") filed the Liquidating Trust's Forty-Seventh Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims (Multiple HR Programs Claimed) (the "Objection") with the United States Bankruptcy Court for the Eastern District of Virginia (the "Bankruptcy Court"). A copy of the Objection is attached to this notice (this "Notice") as Exhibit 1. By the Objection, the Liquidating Trust is seeking to reduce certain partially invalid claims, fix certain unliquidated claims and disallow certain invalid claims.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the "Order"), by which the

Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the "Claims") in connection with the above-captioned chapter 11 cases (the "Omnibus Objection Procedures").

Specifically, the Objection seeks to reduce, disallow, or reclassify certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:	<u>Claim</u> <u>Number</u>	<u>Claim</u> <u>Amount</u>	<u>Reference</u> <u>Objection</u>
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SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE IS FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON NOVEMBER 29, 2012, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

Critical Information for Claimants
Choosing to File a Response to the Objection

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the "Response") to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on November 29, 2012 (the "Response Deadline")**.

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is **actually received** on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

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Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
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The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on December 6, 2012 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5000
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy

Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subsection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: September 13, 2012

/s/ Lynn L. Tavenner

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*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	Case No. 08-35653-KRH
)	
CIRCUIT CITY STORES, INC. ¹ , et al.,)	Chapter 11
)	
Debtors.)	(Jointly Administered)
)	
)	

**LIQUIDATING TRUST'S FORTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS:
REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS, FIXING OF CERTAIN
UNLIQUIDATED CLAIMS, OR DISALLOWANCE OF CERTAIN INVALID CLAIMS
(MULTIPLE HR PROGRAMS CLAIMED)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred
H. Siegel, the duly appointed trustee of the Liquidating Trust, pursuant to the *Second Amended*

¹ The Debtors in these cases include: Circuit City Stores, Inc., Circuit City Stores West Coast, Inc., InterTAN, Inc., Ventoux International, Inc., Circuit City Purchasing Company, LLC, CC Aviation, LLC, CC Distribution Company of Virginia, Inc., Circuit City Properties, LLC, Kinzer Technology, LLC, Abbott Advertising Agency, Inc., Patapsco Designs, Inc., Sky Venture Corp, Prahs, Inc., XSStuff, LLC, Mayland MN, LLC, Courchevel, LLC, Orbyx Electronics, LLC, and Circuit City Stores PR, LLC.

Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this *Liquidating Trust’s Forty-Seventh Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims (Multiple HR Programs Claimed)* (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for entry of an order in the form attached hereto as **Exhibit A**, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”) filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On December 10, 2008, the Court entered that certain *Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof* (Docket No. 890) (the “Claims Bar Date Order”).

6. Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009. The deadline for governmental units to file claims that arose before November 10, 2008 was 5:00 p.m. (Pacific) on May 11, 2009. Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8. On April 1, 2009, this Court entered an *Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections* (Docket No. 2881) (the “Omnibus Objection Procedures Order”).

9. On August 9, 2010, the Debtors and the Creditors’ Committee filed the Plan, which provides for the liquidation of the Debtors’ assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

10. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan.

11. The Plan became effective on November 1, 2010 (the “Effective Date”), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Liquidating Trust assumed the right and responsibility to liquidate the Debtors’ remaining assets, evaluate

and administer asserted claims, including prosecution of objections to claims, and to distribute the assets to creditors.

OBJECTION

12. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as **Exhibit A**, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) reducing each of the claims identified on **Exhibit C** attached hereto, (ii) disallowing each of the claims identified on **Exhibits D and F** attached hereto, and (iii) fixing each of the claims identified on **Exhibit E** attached hereto in the amount specified therein (collectively, the “Claims”). Each of the Claims asserts amounts purportedly owed on account of multiple human resources programs or incentives (each, an “HR Program”).

13. For ease of reference, attached hereto as **Exhibit B** is an alphabetical listing of all claimants whose Claims are included in this Objection (the “Claimants”), with a cross-reference by claim number.

A. Reduction of Certain Partially Invalid Claims.

14. The basis for reduction of the Claims listed on **Exhibit C** attached hereto (the “Partially Invalid Claims”) is that each of the Partially Invalid Claims asserts, in part, an amount for which the Debtors are not liable.

15. Specifically, after a review of each of the Partially Invalid Claims and the bases upon which each is asserted, and a review of the Debtors’ books and records, the Liquidating Trust has determined that for each Claimant listed on **Exhibit C**, one or more portions of the Claim is overstated or invalid and the Claim must be reduced accordingly, as detailed on **Exhibit C**. For example, a Claim may have asserted amounts due on account of multiple HR Programs, whereas the Liquidating Trust’s books and records show that only certain HR Programs are applicable to the Claimant. In that case, the Claim would be reduced by the amount claimed for the inapplicable HR Program. Alternatively, the Liquidating Trust may seek

to reduce the amount claimed on account of a particular HR Program if such amount is overstated. The specific HR Programs that the Liquidating Trust believes are inapplicable or overstated, and the reasons therefore, are included on **Exhibit C**. Accordingly, the Partially Invalid Claims identified on **Exhibit C** should be reduced in the manner stated in **Exhibit C** to correspond to the Liquidating Trust's books and records.

B. Disallowance of Certain Invalid Claims.

16. The basis for disallowance of the Claims listed on **Exhibit D** attached hereto (the "Invalid Claims") is that each of the Invalid Claims asserts amounts owed by the Debtors on account of multiple HR Programs, but for which the Debtors' books and records show no liability to the Claimant for any claimed HR Program. After a review of each Invalid Claim and the bases upon which it is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Debtors have no liability on any of the Invalid Claims because, *inter alia*, (i) the HR Programs claimed are not applicable to the Claimant, (ii) the Debtors' books and records do not show liability on account of the HR Programs, (iii) the assets and obligations of the HR Programs are not assets of the Debtors, or (iv) any combination of issues. Accordingly, the Liquidating Trust requests that the Invalid Claims identified on **Exhibit D** be disallowed in their entirety for the reasons stated therein.

C. Fixing of Certain Unliquidated Claims.

17. The basis for fixing each of the Claims in the amount listed on **Exhibit E** attached hereto (the "Unliquidated Claims") is that each claim was filed in an unliquidated amount, but asserts a liability for HR Programs, in whole or in part, for which the Liquidating Trust believes there is liability on the part of the Debtors. Specifically, after a review of each of the Unliquidated Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Claimant is entitled to a claim based on the applicable HR Programs. The Liquidating Trust has determined the amount of the Debtors' liability on each Unliquidated Claim, and seeks to allow the Unliquidated Claim in that

amount, as set forth on **Exhibit E**. Accordingly, the Liquidating Trust requests that the Unliquidated Claims identified on **Exhibit E** be fixed in the amounts stated in **Exhibit E**.

D. Disallowance of Certain Duplicate Claims.

18. The basis for disallowance of the Claims listed on **Exhibit F** attached hereto (the “Duplicate Claims”) is that each of the Duplicate Claims asserts liabilities already asserted in their entirety by the Claimant in another claim; the claim number of the allowed, surviving claim is listed on **Exhibit F** hereto. Accordingly, the Liquidating Trust requests that the Duplicate Claims identified on **Exhibit F** be disallowed.

RESERVATION OF RIGHTS

19. At this time, the Liquidating Trust has not completed its review of the validity of all claims/expenses filed against the Debtors’ estates, and reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds, including the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

20. Notice of this Objection has been provided to the Claimants identified on **Exhibit B**, and to parties-in-interest in accordance with the Court’s *Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures* (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for the Claimants is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant’s proof of claim form or other representative identified in the proof of

claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Liquidating Trust is serving the Claimant with this Objection and the exhibit on which the Claimant's Claim is listed.

21. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 P.M. (Eastern) on November 29, 2012, as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference with respect to any such responding claimant at 2:00 P.M. (Eastern) on December 6, 2012, and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as **Exhibit A**, (i) reducing each of the claims identified on **Exhibit C** attached hereto, (ii) disallowing each of the claims identified on **Exhibits D and F** attached hereto, and (iii) fixing each of the claims identified on **Exhibit E** attached hereto in the amount specified therein.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

22. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

23. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

24. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
September 13, 2012

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner

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Liquidating Trust*

EXHIBIT A

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Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653 (KRH)
	:	
Debtors.	:	
-----	:	Jointly Administered
	x	

**ORDER SUSTAINING LIQUIDATING TRUST'S FORTY-SEVENTH OMNIBUS
OBJECTION TO CLAIMS: REDUCTION OF CERTAIN PARTIALLY
INVALID CLAIMS, FIXING OF CERTAIN UNLIQUIDATED CLAIMS, OR
DISALLOWANCE OF CERTAIN INVALID CLAIMS
(MULTIPLE HR PROGRAMS CLAIMED)**

THIS MATTER having come before the Court² on the *Liquidating Trust's Forty-*

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

Seventh Omnibus Objection to Claims: Reduction of Certain Partially Invalid Claims, Fixing of Certain Unliquidated Claims, or Disallowance of Certain Invalid Claims (Multiple HR Programs Claimed) (the “Objection”), which requested, among other things, that the claims specifically identified on **Exhibit B** attached to the Objection be reduced, fixed or disallowed, as applicable, for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors’ estates and creditors and other parties-in-interest; and after due deliberation thereon, good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on **Exhibit A** as attached hereto and incorporated herein are forever reduced for all purposes in these bankruptcy cases in the manner stated in **Exhibit A**.
3. The Claims identified on **Exhibit B** as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
4. The Claims identified on **Exhibit C** as attached hereto and incorporated herein are forever fixed in the amount specified on **Exhibit C** for all purposes in these bankruptcy cases.
5. The Court will conduct a status conference on _____, 2012 at 2:00 p.m. for all Claims identified on **Exhibit D** attached hereto.

6. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

7. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

8. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
September __, 2012

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

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New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Lynn L. Tavenner
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
ANN PAIGE PIETRANTONI 13628 Sovereign Ct Henrico, VA 23233	7432 2000743201	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
APPLEBAUM, MICHAEL SCOTT 505 KINGS RD YARDLEY, PA 19067	5639 2000563901	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
BRADLEY, BRIAN 3036 LEANNE CT CLEARWATER, FL 33759	8141 2000814101	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
BRADSHAW, CATHERINE W 3617 BUCHANAN COURT RICHMOND, VA 23233	7400 2000740001	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
BREITENBECHER, KELLY Sands Anderson Marks & Miller 801 E Main St Ste 1800 PO Box 1998 Richmond, VA 23218-1998	13936 2001393601	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
BURGESS, JAMES E 232 CROSS RDS CHURCH R EASLEY, SC 29640	8646 2000864601	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
CANCEL, MARCOS G 135 GIJON CIUDAD JARDIN DE BAIROA CAGUAS, PR 00727	9504 2000950401	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
CARRILLO, CHRISTOPHER M 7973 W CARON DR PEORIA, AZ 85345	4940 2000494002	Exhibit D INVALID CLAIMS TO BE EXPUNGED

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ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
CHAD KUBICA 24126 Matthew Pl Santa Clarita, CA 91321-4690	14436 2001443601	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
CHRISTOPHER BILLAND 92 993 Puanihi St Kapolei, HI 96707	14394 2001439401	Exhibit D INVALID CLAIMS TO BE EXPUNGED
CLARKE, RALPH P O BOX 1447 PLYMOUTH, MA 02362	5499 2000549901	Exhibit D INVALID CLAIMS TO BE EXPUNGED
CRAWLEY, LINDA B 2504 GAY AVE RICHMOND, VA 23231	6481 2000648102	Exhibit D INVALID CLAIMS TO BE EXPUNGED
CZERWONKA, DAVID JOHN 12108 COUNTRY HILLS WY GLEN ALLEN, VA 23059-5361	9487 2000948701	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
DAVID KNOWLTON 525 ESCAMBIA ST INDN HBR BCH, FL 32937-362	7530 2000753002	Exhibit D INVALID CLAIMS TO BE EXPUNGED
DOMSTER, DAVID J 7300 LOOKOUT DR RICHMOND, VA 23225-1212	7169 2000716901	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
ELIZABETH R WARREN 1824 Hanover Ave Richmond, VA 23220	13486 2001348601	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED

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ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
ELIZABETH R WARREN 1824 Hanover Ave Richmond, VA 23220	13529 2001352901	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
ELLEN DISISTO MITCHELL 11101 Park Ridge Rd Fredencksburg, VA 22408	6610 2000661001	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
ENGEN, WILLIAM M 12029 STONEWICK PLACE GLEN ALLEN, VA 23059	5189 2000518901	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
ENGEN, WILLIAM M 12029 STONEWICK PLACE GLEN ALLEN, VA 23059	5193 2000519301	Exhibit F DUPLICATE CLAIMS TO BE EXPUNGED
ENGESSER, VICTOR M 	1743 2000174302	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
FOSTER, MICHAEL L 1927 WINDINGRIDGE DR RICHMOND, VA 23238	7398 2000739801	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
GONZALEZ, CARLOS M 315 HAWKRIDGE DR SAN PABLO, CA 94806	8331 2000833102	Exhibit D INVALID CLAIMS TO BE EXPUNGED
HARMON, EMIKO L 1901 MOUNTAIN RD GLEN ALLEN, VA 23060	4228 2000422802	Exhibit D INVALID CLAIMS TO BE EXPUNGED

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EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
HUTCHINSON, HOPETON 13900 ARDATH AVE GARDENA, CA 90249	6417 2000641701	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
JAMES A COLE 4927 56TH PL BLADENSBURG, MD 20710-16	9592 2000959201	Exhibit D INVALID CLAIMS TO BE EXPUNGED
JAMES H WIMMER JR 12928 Church Rd Richmond, VA 23233	9584 2000958402	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
JAMES R WRAGE 12730 MENGIBAR AVE SAN DIEGO, CA 92129-3055	7643 2000764301	Exhibit D INVALID CLAIMS TO BE EXPUNGED
JEFF MCDONALD 5540 Quail Ridge Ter Chesterfield, VA 23832	13879 2001387901	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
Jeffrey A Mcdonald 5540 Quail Ridge Ter Chesterfield, VA 23832	15151 2001515101	Exhibit F DUPLICATE CLAIMS TO BE EXPUNGED
JENNIFER G LINTON 5232 Wheat Ridge Pl Glen Allen, VA 23059	9978 2000997801	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
JOHN SHEAKLEY 1951 OFarrell St No 116 San Mateo, CA 94403-7303	14905 2001490501	Exhibit D INVALID CLAIMS TO BE EXPUNGED

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EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
KAREN L CRAIG 4409 Player Rd Corona, CA 92883	14174 2001417401	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
KELLIE E KIMES 7949 White Lowe Rd Salisbury, MD 21801	15003 2001500301	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
LANE, DARICK 3413 ANDOVER HILLS PL RICHMOND, VA 23294	6537 2000653701	Exhibit D INVALID CLAIMS TO BE EXPUNGED
LEACH, BRIAN R 9060 COTTLESTON CIRCLE MECHANICSVILLE, VA 23116	5157 2000515702	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
LOOHN PATRICIA M 9705 Snowberry Ct Glenn Allen, VA 23060	7394 2000739402	Exhibit D INVALID CLAIMS TO BE EXPUNGED
LOPEZ, DAVID P 8030 OAK ST ARVADA, CO 80005	6659 2000665901	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
MARY LOUISE ROBERTS 24800 Pear Orchard Rd Moseley, VA 23120	3408 2000340801	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
MICHELLE MOSIER 4503 W Franklin St Richmond , VA 23221	14396 2001439601	Exhibit F DUPLICATE CLAIMS TO BE EXPUNGED

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ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
MOSIER, MICHELLE O 4503 W FRANKLIN ST RICHMOND, VA 23221	7419 2000741901	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
NAKANISHI, CINDY KIMI PO Box 36182 San Jose, CA 95158	1553 2000155301	Exhibit D INVALID CLAIMS TO BE EXPUNGED
NINO, MICHAEL A 7100 Lakeshore Dr Quinton, VA 23141	8192 2000819201	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
OLDANI, MARK 303 HAMLETS END WAY FRANKLIN, TN 37067-6471	10041 2001004101	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
PAMELA R MUNSTER 340 S Westwood Blvd Nampa, ID 83686	6634 2000663401	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
PEREZ, JOSE L 3816 W 105 ST INGLEWOOD, CA 90303	7180 2000718002	Exhibit D INVALID CLAIMS TO BE EXPUNGED
PETER POWELL 1912 Prairie Sq Schaumburg, IL 60173-4140	6366 2000636601	Exhibit F DUPLICATE CLAIMS TO BE EXPUNGED
POWELL, PETER D 1912 PRAIRIE SQUARE UNIT SCHAUMBURG, IL 60173	5110 2000511001	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

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Claim Holder	Claim Number	Exhibit
RICKARD, DOROTHY B 8303 GWINNETT RD RICHMOND, VA 23229	7396 2000739602	Exhibit D INVALID CLAIMS TO BE EXPUNGED
RYAN, PAUL 13 N STONINGTON RD MYSTIC, CT 06355	7600 2000760002	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
SCHROGIE, JOHN J 15718 Fox Marsh Dr Moseley, VA 23120	9365 2000936501	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
SEVERN M DEMOTT 7702 Sunderland Rd Richmond, VA 23229	14329 2001432901	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
SHEAKLEY, JOHN ALEXANDER 1951 OFARRELL ST NO 116 SAN MATEO, CA 94403-7303	7795 2000779501	Exhibit D INVALID CLAIMS TO BE EXPUNGED
STORY, DAVID 32 ZUMWALT PASS OFALLON, MO 63366	7202 2000720201	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
SUBETTO, ROBERT GLEN 1063 MOSSER RD APT N205 BREINIGSVILLE, PA 18031	6503 2000650301	Exhibit E UNLIQUIDATED CLAIMS AMOUNT TO BE FIXED
THORNE, SHERRI L 4412 STUDLEY RD MECHANICSVILLE, VA 23116	7151 2000715101	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

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EXHIBIT B

ALPHABETICAL LISTING OF CLAIMANTS

Claim Holder	Claim Number	Exhibit
TIMOTHY D LOWE 3546 Fawn View Dr Zeeland, MI 49464	5113 2000511301	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WAITE, JILL F 5013 QUEENSBURY WAY SAN RAMON, CA 94582	10029 2001002901	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WEBB, SUSANNA 2929 N MACARTHUR DR NO TRACY, CA 95376	1215 2000121501	Exhibit D INVALID CLAIMS TO BE EXPUNGED
WHITE, ELIZABETH H 9029 RUSSET LANE MECHANICSVILLE, VA 23116	6014 2000601402	Exhibit D INVALID CLAIMS TO BE EXPUNGED
WILLIAM P CIMINO 15 Albemarle Ave Richmond, VA 23226	13665 2001366501	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS
WOOLRIDGE, VELVIA B 909 WYNFIELD TERRACE RICHMOND, VA 23223	7823 2000782301	Exhibit C REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
12/16/2008	1743 2000174302	ENGESSER, VICTOR M		\$326,424.81	U	CIRCUIT CITY STORES, INC.	\$324,619.18	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of claim related to contributions to the supplemental 401K plan has been reduced by \$1,805.63. Thus, the claim will be reduced to \$324,619.18 for severance due under an employment agreement (\$316,101.63) and contributions to the supplemental 401K plan (\$8,517.55).

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/22/2009	5110 2000511001	POWELL, PETER D 1912 PRAIRIE SQUARE UNIT SCHAUMBURG, IL 60173		\$2,707.02	U	CIRCUIT CITY STORES, INC.	\$1,444.40	General Unsecured	CIRCUIT CITY STORES, INC.	The Debtor's books and records show no amount due for unreimbursed travel & expenses. Thus, the claim should be reduced to \$1,444.40 for lost paid time off (PTO).

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/22/2009	5113 2000511301	TIMOTHY D LOWE 3546 Fawn View Dr Zeeland, MI 49464		\$339,920.00	U	CIRCUIT CITY STORES, INC.	\$288,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. Therefore, the claim should be reduced to \$288,000 for amounts due for severance under an employment agreement (\$118,000) , the special cash retention program (\$125,000), and the long-term incentive program (\$45,000).

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/23/2009	5157 2000515702	LEACH, BRIAN R 9060 COTTLESTON CIRCLE MECHANICSVILLE, VA 23116		\$491,300.00	U	CIRCUIT CITY STORES, INC.	\$452,300.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be disallowed as the claimant was terminated prior to the projected payout date, 5/15/09. The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. Thus, the retirement and short-term incentive portions of the claim will be reduced to \$0. The claim will be reduced to \$452,300 for amounts due under the special cash retention program (\$125,000), the long-term incentive program (\$135,000) and severance (\$192,300) due under and employment contract, which has been reduced by \$2700 paid under Omni #19.

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/16/2009	5639 2000563901	APPLEBAUM, MICHAEL SCOTT 505 KINGS RD YARDLEY, PA 19067		\$15,692.00	U	CIRCUIT CITY STORES, INC.	\$15,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The Debtor's books and records show no employer matching contributions are owed with respect to the 401k plan, and thus, the claim will be reduced by \$692. The claim will be reduced to \$15,000 for amounts due under the special cash retention program.

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/26/2009	6417 2000641701	HUTCHINSON, HOPETON 13900 ARDATH AVE GARDENA, CA 90249		\$65,000.00	U	CIRCUIT CITY STORES WEST COAST, INC.	\$4,053.59	General Unsecured	CIRCUIT CITY STORES WEST COAST, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010, thus this portion of the claim will be reduced to \$0. The claim will be reduced by \$60,946.41 for amounts claimed related to lost paid time off (PTO) and allowed at \$4,053.59 according to the Debtor's books and records.

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/26/2009	7151 2000715101	THORNE, SHERRI L 4412 STUDLEY RD MECHANICSVILLE, VA 23116		\$40,952.50	U	CIRCUIT CITY STORES, INC.	\$20,412.75	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the special cash retention program will be reduced by \$20,000 because the employee terminated prior to the second vesting date of 3/8/09. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09. The claimant was terminated prior to the second vesting date; therefore, the portion of the claim related to the phantom stock program will be reduced by \$539.45. Thus, the claim will be reduced to \$20,412.75 for the value of the phantom stock award (\$412.75) and amounts due under the special cash retention program (\$20,000).

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	7169 2000716901	DOMSTER, DAVID J 7300 LOOKOUT DR RICHMOND, VA 23225-1212		\$218,542.66	U	CIRCUIT CITY STORES, INC.	\$182,022.00	General Unsecured	CIRCUIT CITY STORES, INC.	The claim will be reduced to \$182,022 for amount due for severance under an employment agreement (\$119,522) and the special cash retention program (\$62,500).

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	7202 2000720201	STORY, DAVID 32 ZUMWALT PASS OFALLON, MO 63366		\$80,000.00	U	CIRCUIT CITY STORES, INC.	\$40,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the phantom stock program will be reduced by \$39,523.75. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Thus, the claim will be reduced to \$40,476.25 for amounts due under the special cash retention program (\$40,000) and the value of the phantom stock award (\$476.25).

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	7398 2000739801	FOSTER, MICHAEL L 1927 WINDINGRIDGE DR RICHMOND, VA 23238		\$179,634.00	U	CIRCUIT CITY STORES, INC.	\$40,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The claimant was terminated prior to the short-term incentive program projected payout date of 5/15/09. The shares of the Debtor have been cancelled, effective 11/1/2010. Therefore, the claim should be reduced by \$138,634.00 for amounts claimed under the short-term incentive program and stock awards. The claim will be reduced to \$40,000 for amounts due under the long-term incentive program.

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	7600 2000760002	RYAN, PAUL 13 N STONINGTON RD MYSTIC, CT 06355		\$426,830.00	U	CIRCUIT CITY STORES, INC.	\$247,214.00	General Unsecured	CIRCUIT CITY STORES, INC.	The claimant was terminated prior to the short-term incentive program projected payout (5/15/09); therefore, this portion of the claim will be reduced to \$0. The claim will be reduced to \$247,214 for amounts due under the special cash retention program (\$40,000) and severance due under an employment contract (\$207,214), which has been reduced by \$8,462 paid under Omni #19.

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REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/29/2009	7823 2000782301	WOOLRIDGE, VELVIA B 909 WYNFIELD TERRACE RICHMOND, VA 23223		\$6,812.00	U	CIRCUIT CITY STORES, INC.	\$1,336.00	General Unsecured	CIRCUIT CITY STORES, INC.	The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. Therefore, the claim should be reduced by \$5476 for these portions. The claim will be reduced to \$1336 for lost paid time off (PTO).

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/29/2009	8192 2000819201	NINO, MICHAEL A 7100 Lakeshore Dr Quinton, VA 23141	Nino Michael A	\$20,670.00	U	CIRCUIT CITY STORES, INC.	\$1,470.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to severance should be reduced to \$0. The Debtor's did not have a formal severance plan in place for employees without employment agreements. Therefore, the claim will be reduced to \$1,470 for lost paid time off (PTO).

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	9365 2000936501	SCHROGIE, JOHN J 15718 Fox Marsh Dr Moseley, VA 23120	John J Schrogie	\$172,952.50	U	CIRCUIT CITY STORES, INC.	\$172,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Thus, the claim will be reduced to \$172,476.25 for the value of the phantom stock award (\$476.25), the special cash retention program (\$40,000) and amounts due under the long-term incentive program (\$132,000).

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	9487 2000948701	CZERWONKA, DAVID JOHN 12108 COUNTRY HILLS WY GLEN ALLEN, VA 23059-5361		\$685,800.00	U	CIRCUIT CITY STORES, INC.	\$223,401.00	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not entitled to amounts related to the long-term incentive program as the claimant was terminated prior to the vesting date, 3/8/09. Thus, the portions of the claim related to stock awards and the long-term incentive program will be disallowed in their entirety and reduced to \$0. The portion of the claim related to the special cash retention program will be reduced by \$87,500 because the employee terminated prior to the second vesting date of 3/8/09. The claim will be reduced to \$223,401 for amounts due under the special cash retention program (\$87,500) and severance arising from an employment agreement (\$135,901).

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Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	9584 2000958402	JAMES H WIMMER JR 12928 Church Rd Richmond, VA 23233		\$1,642,207.14	U	CIRCUIT CITY STORES, INC.	\$895,754.09	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not entitled to amounts related to the long-term incentive program as the claimant was terminated prior to the vesting date, 3/8/09. Thus, the portions of the claim related to stock awards and the long-term incentive program will be disallowed in their entirety and reduced to \$0. The portion of the claim related to the special cash retention program will be reduced by \$62,500 because the employee terminated prior to the second vesting date of 3/8/09. Actuarial calculations resulted in a benefit restoration liability of \$375,602 at 11/10/08; therefore, this portion of the claim will be reduced by \$496,939. The claim will be reduced to \$895,754.09 for amounts due for severance arising from an employment agreement (\$426,256), supplemental 401k contributions (\$31,396.09), amounts due under the special cash retention program (\$62,500) and the benefit restoration liability (\$375,602).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	9978 2000997801	JENNIFER G LINTON 5232 Wheat Ridge Pl Glen Allen, VA 23059		\$85,013.10	U	CIRCUIT CITY STORES, INC.	\$412.75	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010; therefore, this portion of the claim will expunge. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09. The claimant was terminated prior to the second vesting date; therefore, the claim will be reduced to \$412.75, the value of the phantom stock award.

In re Circuit City Stores, Inc, et al.
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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	10029 2001002901	WAITE, JILL F 5013 QUEENSBURY WAY SAN RAMON, CA 94582		\$100,884.50	U	CIRCUIT CITY STORES, INC.	\$80,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. Therefore, the pension & 401k portions of the claim should be reduced to \$0. The claim will be reduced to \$80,000 for amounts due under the long-term incentive program (\$40,000) and special cash retention program (\$40,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
6/26/2009	13665 2001366501	WILLIAM P CIMINO 15 Albemarle Ave Richmond, VA 23226		\$146,200.00	U	CIRCUIT CITY STORES, INC.	\$80,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. Therefore, the claim will be reduced to \$80,000 for amounts due under the long-term incentive (\$40,000) and special cash retention programs (\$40,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
6/29/2009	13879 2001387901	JEFF MCDONALD 5540 Quail Ridge Ter Chesterfield, VA 23832		\$657,814.00	U	CIRCUIT CITY STORES, INC.	\$488,797.00	General Unsecured	CIRCUIT CITY STORES, INC.	The short-term incentive portion of this claim should be disallowed, as it was allowed on claim #7583 per the short-term incentive order, docket #14188. The shares of the Debtor have been cancelled, effective 11/1/2010. Thus, the claim should be reduced to \$0 for both the short-term incentive program and stock amounts claimed. The claim will be reduced to \$488,797 for amounts due under the special cash retention program (\$125,000), the long-term incentive program (\$135,000) and severance arising from an employment agreement (\$228,797).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
6/29/2009	13936 2001393601	BREITENBECHER, KELLY Sands Anderson Marks & Miller 801 E Main St Ste 1800 PO Box 1998 Richmond, VA 23218-1998	William A Gray & Peter M Pearl & C Thomas Ebel Esqs	\$1,502,166.00	U	CIRCUIT CITY STORES, INC.	\$1,237,723.00	General Unsecured	CIRCUIT CITY STORES, INC.	The severance portion of the claim should be reduced by \$264,443 and the claim reduced to \$1,237,723 to reflect amounts due for severance under an employment agreement (\$637,723) and the special cash retention program (\$600,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
6/30/2009	14174 2001417401	KAREN L CRAIG 4409 Player Rd Corona, CA 92883		\$141,897.50	U	CIRCUIT CITY STORES, INC.	\$80,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Therefore, the claim will be reduced to \$80,476.25 for the value of the phantom stock award (\$476.25) and amounts due under the special cash retention & long-term incentive programs (\$80,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
7/1/2009	14329 2001432901	SEVERN M DEMOTT 7702 Sunderland Rd Richmond, VA 23229		\$135,710.00	U	CIRCUIT CITY STORES, INC.	\$80,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Therefore, the claim will be reduced to \$80,476.25 for the value of the phantom stock award (\$476.25) and amounts due under the special cash retention & long-term incentive programs (\$80,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
7/1/2009	14436 2001443601	CHAD KUBICA 24126 Matthew Pl Santa Clarita, CA 91321-4690		\$117,147.50	U	CIRCUIT CITY STORES, INC.	\$80,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Therefore, the claim will be reduced to \$80,476.25 for the value of the phantom stock award (\$476.25) and amounts due under the special cash retention & long-term incentive programs (\$80,000).

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EXHIBIT C

REDUCTION OF CERTAIN PARTIALLY INVALID CLAIMS

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
4/5/2010	15003 2001500301	KELLIE E KIMES 7949 White Lowe Rd Salisbury, MD 21801		\$381.06	U	CIRCUIT CITY STORES, INC.	\$103.69	General Unsecured	CIRCUIT CITY STORES, INC.	The Debtor's books and records show no amount due for the returned check; therefore, this portion of the claim should be disallowed. The claim will be reduced to \$103.69 for lost paid time off (PTO).

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EXHIBIT D

INVALID CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
12/17/2008	1215 2000121501	WEBB, SUSANNA 2929 N MACARTHUR DR NO TRACY, CA 95376		\$0.00	U	CC DISTRIBUTION COMPANY OF VIRGINIA, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
12/8/2008	1553 2000155301	NAKANISHI, CINDY KIMI PO Box 36182 San Jose, CA 95158		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
1/23/2009	4228 2000422802	HARMON, EMIKO L 1901 MOUNTAIN RD GLEN ALLEN, VA 23060		\$4,712.18	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's did not have a formal severance plan in place for employees without employment agreements. Therefore, the claim should be expunged in its entirety.
1/22/2009	4940 2000494002	CARRILLO, CHRISTOPHER M 7973 W CARON DR PEORIA, AZ 85345		\$2,018.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. The Debtor's books and records show no amounts due. Thus the claim should be expunged in its entirety.

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EXHIBIT D

INVALID CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
1/16/2009	5499 2000549901	CLARKE, RALPH P O BOX 1447 PLYMOUTH, MA 02362		\$16.30	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's did not have a formal severance plan in place for employees without employment agreements. Therefore, the claim should be expunged in its entirety.
1/26/2009	6014 2000601402	WHITE, ELIZABETH H 9029 RUSSET LANE MECHANICSVILLE, VA 23116		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. Thus, the claim should be expunged in its entirety.
1/27/2009	6481 2000648102	CRAWLEY, LINDA B 2504 GAY AVE RICHMOND, VA 23231		\$23,839.96	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's did not have a formal severance plan in place for employees without employment agreements. Therefore, the claim should be expunged in its entirety.
1/23/2009	6537 2000653701	LANE, DARICK 3413 ANDOVER HILLS PL RICHMOND, VA 23294		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The special cash retention portion of this claim was previously allowed on claim #6541; therefore, this portion of the claim should be disallowed. The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not entitled to amounts related to the short-term incentive program as the claimant was terminated prior to the projected payout date, 5/15/09. The claimant is not entitled to amounts related to the long-term incentive program as the claimant was terminated prior to the vesting date, 3/8/09. The Debtor's books and records show no amounts due for unpaid wages. Thus, the claim should be expunged in its entirety.

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EXHIBIT D

INVALID CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
1/28/2009	7180 2000718002	PEREZ, JOSE L 3816 W 105 ST INGLEWOOD, CA 90303		\$548.86	U	CIRCUIT CITY STORES, INC.	\$0.00	The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. The Debtor's books and records show no amounts due. Thus the claim should be expunged in its entirety.
1/28/2009	7394 2000739402	LOOHN PATRICIA M 9705 Snowberry Ct Glenn Allen, VA 23060	Patricia M Loohn	\$1,694.59	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's did not have a formal severance plan in place for employees without employment agreements. Therefore, the claim should be expunged in its entirety.
1/28/2009	7396 2000739602	RICKARD, DOROTHY B 8303 GWINNETT RD RICHMOND, VA 23229		\$4,561.24	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's did not have a formal severance plan in place for employees without employment agreements. The Debtor's books and records show no employer matching contributions are owed with respect to the 401k plan. Thus, the claim should be expunged in its entirety.
1/29/2009	7530 2000753002	DAVID KNOWLTON 525 ESCAMBIA ST INDN HBR BCH, FL 32937-3625		\$10,668.80	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.

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EXHIBIT D

INVALID CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
1/26/2009	7643 2000764301	JAMES R WRAGE 12730 MENGIBAR AVE SAN DIEGO, CA 92129-3055	WRAGE JAMES R	\$0.00	U	CIRCUIT CITY STORES WEST COAST, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
1/29/2009	7795 2000779501	SHEAKLEY, JOHN ALEXANDER 1951 OFARRELL ST NO 116 SAN MATEO, CA 94403-7303		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
1/29/2009	8331 2000833102	GONZALEZ, CARLOS M 315 HAWKRIDGE DR SAN PABLO, CA 94806		\$3,404.19	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
1/30/2009	9592 2000959201	JAMES A COLE 4927 56TH PL BLADENSBURG, MD 20710-1601		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.

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EXHIBIT D

INVALID CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Comments
6/23/2009	14394 2001439401	CHRISTOPHER BILLAND 92 993 Puanihi St Kapolei, HI 96707		\$3,725.65	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.
3/29/2010	14905 2001490501	JOHN SHEAKLEY 1951 OFarrell St No 116 San Mateo, CA 94403-7303		\$0.00	U	CIRCUIT CITY STORES, INC.	\$0.00	The Debtor's books and records show no amount due. Thus, the claim should be expunged in its entirety.

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EXHIBIT E
CLAIMS TO BE FIXED

Date Filed	Claim Number	Name Address	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/13/2009	3408 2000340801	MARY LOUISE ROBERTS 24800 Pear Orchard Rd Moseley, VA 23120	\$0.00	U	CIRCUIT CITY STORES, INC.	\$40,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09, thus reducing this portion of the claim to \$0. The claim will be fixed at \$40,000 for the special cash retention program.
1/23/2009	5189 2000518901	ENGEN, WILLIAM M 12029 STONEWICK PLACE GLEN ALLEN, VA 23059	\$0.00	U	CIRCUIT CITY STORES, INC.	\$420,824.40	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not eligible for amounts under the short-term incentive program because the claimant was terminated prior to the projected payout date, 5/15/09. Thus, reducing the equity and short-term incentive portions of the claim to \$0. The claim will be fixed at \$480,824.40 for amounts due for severance (\$245,824.40), the special cash retention program (\$40,000), and the long-term incentive program (\$135,000).
1/27/2009	6503 2000650301	SUBETTO, ROBERT GLEN 1063 MOSSER RD APT N205 BREINIGSVILLE, PA 18031	\$0.00	U	CIRCUIT CITY STORES, INC.	\$40,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Therefore, the claim will be reduced to \$40,476.25 for the value of the phantom stock award (\$476.25) and amounts due under the special cash retention program (\$40,000).

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EXHIBIT E
CLAIMS TO BE FIXED

Date Filed	Claim Number	Name Address	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	6610 2000661001	ELLEN DISISTO MITCHELL 11101 Park Ridge Rd Fredencksburg, VA 22408	\$125,000.00	U	CIRCUIT CITY STORES, INC.	\$484,797.00	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not eligible for amounts under the short-term incentive program because the claimant was terminated prior to the projected payout date, 5/15/09. Thus, the equity and short-term incentive portions of the claim should be disallowed. The claim will be fixed at \$484,797 for amounts due for severance under an employment agreement (\$224,797), the special cash retention program (\$125,000), and the long-term incentive program (\$135,000).
1/27/2009	6634 2000663401	PAMELA R MUNSTER 340 S Westwood Blvd Nampa, ID 83686	\$0.00	U	CIRCUIT CITY STORES, INC.	\$388.63	General Unsecured	CIRCUIT CITY STORES, INC.	The pension plan's assets were taken over by the pension Benefit Guaranty Corporation, and thus, this portion of the claim will be disallowed. The claim will be fixed at \$388.63 for lost paid time off (PTO).
1/28/2009	6659 2000665901	LOPEZ, DAVID P 8030 OAK ST ARVADA, CO 80005	\$80,649.53	U	CIRCUIT CITY STORES, INC.	\$80,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The Debtor's books and records show no amount due for travel & expenses. The shares of the Debtor have been cancelled, effective 11/1/2010. Therefore, the travel expense and restricted stock portions of the claim will be disallowed. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. The claim will be fixed at \$80,476.25 for amounts due under the special cash retention program (\$40,000), the long-term incentive program(\$40,000) and the value of the phantom stock award (\$476.25).

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EXHIBIT E
CLAIMS TO BE FIXED

Date Filed	Claim Number	Name Address	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/28/2009	7400 2000740001	BRADSHAW, CATHERINE W 3617 BUCHANAN COURT RICHMOND, VA 23233	\$0.00	U	CIRCUIT CITY STORES, INC.	\$80,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The short-term incentive portion of this claim was previously allowed on claim #14188 per the short-term incentive order, docket #14188. The shares of the Debtor have been cancelled, effective 11/1/2010. Thus, the claim should be disallowed for both the short-term incentive program and stock amounts claimed. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Thus the claim will be fixed at \$80,476.25 for amounts due under the special cash retention program (\$40,000), the long-term incentive program (\$40,000), and the value of the phantom stock award (\$476.25).
1/28/2009	7419 2000741901	MOSIER, MICHELLE O 4503 W FRANKLIN ST RICHMOND, VA 23221	\$0.00	U	CIRCUIT CITY STORES, INC.	\$747,049.16	General Unsecured	CIRCUIT CITY STORES, INC.	The claim will be fixed at \$747,049.16 for supplemental 401k contributions (\$45,786.16), amounts due under the short-term incentive program (\$72,500), the long-term incentive program (\$200,000), the special cash retention program (\$125,000) and severance arising from an employment agreement (\$303,763), which has been reduced by \$9,835 paid under claim #15169.
1/28/2009	7432 2000743201	ANN PAIGE PIETRANTONI 13628 Sovereign Ct Henrico, VA 23233	\$0.00	U	CIRCUIT CITY STORES, INC.	\$40,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The short-term incentive portion of this claim was previously allowed on claim #14188 per the short-term incentive order, docket #14188. The shares of the Debtor have been cancelled, effective 11/1/2010. Thus, the claim should be disallowed for both the short-term incentive program and stock amounts claimed. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. Thus the claim will be fixed at \$40,476.25 for amounts due under the long-term incentive program (\$40,000) and the value of the phantom stock award (\$476.25) .

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EXHIBIT E
CLAIMS TO BE FIXED

Date Filed	Claim Number	Name Address	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/29/2009	8141 2000814101	BRADLEY, BRIAN 3036 LEANNE CT CLEARWATER, FL 33759	\$0.00	U	CIRCUIT CITY STORES, INC.	\$1,354,636.59	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. The claim will be fixed at \$1,354,636.59 for amounts due for severance under an employment agreement (\$706,298), the special cash retention program (\$600,000) and supplemental 401k contributions (\$48,338.59).
1/29/2009	8646 2000864601	BURGESS, JAMES E 232 CROSS RDS CHURCH R EASLEY, SC 29640	\$0.00	U	CIRCUIT CITY STORES, INC.	\$325.74	General Unsecured	CIRCUIT CITY STORES, INC.	The Debtor's books and records show no amount due for travel & expenses. The shares of the Debtor have been cancelled, effective 11/1/2010. The 401k plan assets were held in trust by Wells Fargo, N.A. and are not assets of the Debtor's. The pension plan's assets were taken over by the pension Benefit Guaranty Corporation. Therefore, the claim will be reduced to \$0 for the aforementioned portions. The claim will be fixed at \$325.74 for lost paid time off (PTO).
1/29/2009	9504 2000950401	CANCEL, MARCOS G 135 GIJON CIUDAD JARDIN DE BAIROA CAGUAS, PR 00727	\$0.00	U	CIRCUIT CITY STORES PR, LLC	\$80,476.25	General Unsecured	CIRCUIT CITY STORES PR, LLC	The portion of the claim associated with the \$600 bonus was paid in January 2012; therefore, this portion of the claim is disallowed. The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. The claim should be fixed at \$80,476.25, for amounts due under the special cash retention program (\$40,000), the long-term incentive program (\$40,000), and the value of the phantom stock award (\$476.25).

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EXHIBIT E
CLAIMS TO BE FIXED

Date Filed	Claim Number	Name Address	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Proposed Modified Claim Amount	Proposed Modified Claim Class	Debtor(s)	Comments
1/30/2009	10041 2001004101	OLDANI, MARK 303 HAMLETS END WAY FRANKLIN, TN 37067-6471	\$0.00	U	CIRCUIT CITY STORES, INC.	\$578,197.00	General Unsecured	CIRCUIT CITY STORES, INC.	The shares of the Debtor have been cancelled, effective 11/1/2010. The claimant is not eligible for the short-term incentive program as the claimant was terminated prior to the projected payout date, 5/15/09. Therefore, the stock awards and short-term incentive program portions of the claim should be disallowed. The claim will be fixed at \$578,197 for amounts due under the long-term incentive program (\$135,000), special cash retention program (\$125,000) and severance under an employment agreement (\$318,197).□
6/24/2009	13486 2001348601	ELIZABETH R WARREN 1824 Hanover Ave Richmond, VA 23220	\$0.00	U	CIRCUIT CITY STORES, INC.	\$40,476.25	General Unsecured	CIRCUIT CITY STORES, INC.	The first vesting of phantom shares (33%) occurred on 1/1/09. Shares of the debtor were valued at \$0.13/share on 12/31/08 in accordance with the award letter. The second vesting occurred on 3/8/09 as a result of the change of control (67%). March 8, 2009 was a Sunday; therefore, shares of the debtor were valued at \$0.01/share on 3/6/09. The claim should be fixed at \$40,476.25, for amounts due under the long-term incentive program (\$40,000), and the value of the phantom stock award (\$476.25).
6/19/2009	13529 2001352901	ELIZABETH R WARREN 1824 Hanover Ave Richmond, VA 23220	\$0.00	U	CIRCUIT CITY STORES, INC.	\$40,000.00	General Unsecured	CIRCUIT CITY STORES, INC.	The portion of the claim related to the short-term incentive program should be expunged as the claimant was terminated prior to the projected payout date, 5/15/09. Thus, the claim will be fixed at \$40,000 for the amounts due under the special cash retention program.

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT F
DUPLICATE CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name Address	Notice Name	Docketed Claim Amount	Docketed Claim Class	Debtor(s)	Surviving Claim Number	Comments
1/23/2009	5193 2000519301	ENGEN, WILLIAM M 12029 STONEWICK PLACE GLEN ALLEN, VA 23059		\$0.00	U	CIRCUIT CITY STORES, INC.	5189	Amounts included in this claim were allowed on claim # 5189. This claim is duplicative, thus it should be expunged in its entirety.
1/27/2009	6366 2000636601	PETER POWELL 1912 Prairie Sq Schaumburg, IL 60173-4140		\$2,707.17	U	CIRCUIT CITY STORES, INC.	5110	Amounts included in this claim were allowed on claim # 5110. This claim is duplicative, thus it should be expunged in its entirety.
6/29/2009	14396 2001439601	MICHELLE MOSIER 4503 W Franklin St Richmond , VA 23221		\$470,000.00	U	CIRCUIT CITY STORES, INC.	7419	Amounts included in this claim were allowed on claim # 7419. This claim is duplicative, thus it should be expunged in its entirety.
11/29/2010	15151 2001515101	Jeffrey A Mcdonald 5540 Quail Ridge Ter Chesterfield, VA 23832		\$0.00	U	Circuit City Stores, Inc.	13879	Amounts included in this claim were allowed on claim # 13879. This claim is duplicative, thus it should be expunged in its entirety.